

DEPARTMENT OF TAXATION
NOTICE OF PUBLIC HEARING

TIME: Wednesday, January 6, 2016 at 9:45 a.m.

PLACE: Princess Ruth Keelikolani Building
Room 310
830 Punchbowl Street
Honolulu, Hawaii 96813

RE: Proposed rules relating to the car-sharing vehicle surcharge tax

Pursuant to chapter 91, Hawaii Revised Statutes, the Director of Taxation of the State of Hawaii will hold a public hearing at the above-referenced time and place to allow the public to comment on the proposed adoption of rules relating to the car-sharing vehicle surcharge tax.

The proposed rules amend various sections in chapter 251, Hawaii Administrative Rules ("HAR"), and also add a new subchapter, containing new sections under chapter 251, HAR. The proposed rules provide guidance for the administration of the Car-Sharing Vehicle Surcharge Tax. The proposed rules specify how to determine whether a person or entity is a car-sharing organization, how to determine when rental periods begin and end, and how to calculate the length of a rental period for purposes of calculating the tax.

All interested parties are invited to attend and present their views orally or in writing. Written statements may be submitted to the Rules Office at the Department of Taxation before or at the public hearing.

The proposed rules are available online at tax.hawaii.gov and ltgov.hawaii.gov, or by mail at no cost to any person who requests them. A copy of the proposed rules may also be picked up between 7:45 a.m. and 4:30 p.m., Monday through Friday, from the Rules Office at the Department of Taxation, Room 219, Princess Ruth Keelikolani Building, 830 Punchbowl Street, Honolulu, Hawaii and at the District Tax Offices located at 3060 Eiwa Street, #105, Lihue, Kauai; 54 S High Street, #208, Wailuku, Maui; and 75 Aupuni Street, #101, Hilo, Hawaii.

For more information, or to request special accommodations, call the Department of Taxation, Rules Office at 587-1530. Special accommodations (i.e., sign language interpreter, large print, or taped materials) must be requested by December 16, 2015, three weeks in advance of the public hearing.

DATED: December 4, 2015